



2015 NEBRASKA PUBLIC SERVICE ENTITY TAX REPORT FORM 43

INSTRUCTIONS

PURPOSE	The Nebraska Public Service Entity Tax Report, Form 43, will be used by the Property Tax Administrator to determine the taxable value of each public service entity.
WHO MUST FILE	All public service entities transacting business within Nebraska must file a Nebraska Public Service Entity Tax Report, Form 43, including all appropriate schedules.
WHEN TO FILE	File on or before April 15. The Form 43 must be properly signed and accompanied by all schedules, supplementary information, copies of stockholder reports, appropriate regulatory body reports, and rate case orders issued during the prior calendar year ended December 31.
HOW TO FILE	Electronic schedules are required and must be compatible with Microsoft Office (i.e., Excel spreadsheets, Access data, and Word documents). Signatures on the Form 43 are required to be mailed or emailed in a PDF format for the filing to be valid.
EMAIL ADDRESS	Please send Form 43 filings to: pat.psu@nebraska.gov (this is an automated email inbox)
SUPPLEMENTAL MAILING	Signature pages and any supplemental copies of documents may be sent to: Nebraska Department of Revenue Property Assessment Division 301 Centennial Mall South P.O. Box 98919 Lincoln, NE 68509
EXTENSION OF TIME FOR FILING	Upon written request, the Property Tax Administrator may allow up to a 15-day extension of time for good cause shown. No extensions will be granted past April 30th.
PENALTIES	Form 43's not completed in the required format will not be accepted and result in a penalty.
PENALTIES FOR FAILURE TO FILE	Filings are considered delinquent if not filed by April 15 or by the extended date allowed by the division. The Property Tax Administrator may impose a penalty for failure to report the required information of \$100 per day up to \$10,000. Neb. Rev. Stat. § 77-803
REPORTING PROCEDURES	All entities are required annually to complete the Nebraska Public Service Entity Tax Report, Form 43, and other schedules as they apply to their company for the calendar year ending December 31. All dollar amounts are to be rounded to the nearest dollar.
VERIFICATION AND AUDIT	The records required to substantiate this return must be retained and be available for at least three years following the date of filing the return.
AUTHORIZED SIGNATURE	This return must be signed by the president, secretary, principal accounting officer, duly authorized corporate representative, or official of the company (or corporation) operating or controlling the public service entity.

ADDITIONAL INFORMATION REQUIRED OF ALL ENTITIES

1. If the respondent, or the parent of the respondent, files a Federal Form 10-K report with the Securities and Exchange Commission, one copy of each Federal Form 10-K filed for the most recent fiscal year must accompany Form 43. If information is available online, you may indicate a web address in lieu of filing the report.
2. If the respondent files a report with any federal regulatory agency and/or the Nebraska Public Service Commission, one "proprietary" copy for the most recent fiscal year of each must accompany the Form 43. If the regulatory report is not available on or before April 15th, indicate on Schedule A of Form 43 when it is to be submitted.
3. If the respondent, and/or parent of the respondent, submits an annual report to stockholders, one copy of each report for the most recent fiscal year must accompany Form 43. If the annual report to stockholders is not available on or before April 15th, indicate on Schedule A of Form 43 when it is to be submitted.
4. If the respondent has had a rate case resulting in a change of rates during the prior year, a copy of the annual rate case order must be filed at the time of filing the Form 43. All rate case information must be completed on Schedule 2.

NEBRASKA PUBLIC SERVICE ENTITY REPORT, INSTRUCTIONS (CONT.)

HOW TO COMPLETE THESE SCHEDULES

1. Complete all applicable schedules in this packet. Non applicable schedules should be marked "N/A".
2. Attach additional sheets if additional information is necessary. Schedules filed in alternative formats must receive prior approval from the Division.
3. Report all numbers as whole numbers.
4. Keep a copy for your files.

DEFINITIONS

PUBLIC SERVICE ENTITY	Includes any person, association, partnership, joint stock company, or corporation engaged in street railways, water works, electricity generation, gas works, natural gas, pipeline, telecommunications, and all other like companies in the state of Nebraska.
RESPONDENT	The person, corporation, licensee, agency, authority, other legal entity or instrumentality on whose behalf the report is made.
GROSS PLANT IN SERVICE	Includes owned and leased plant in service.
NET PLANT IN SERVICE	Gross plant in service less accumulated depreciation and amortization.
OPERATING REVENUE	All operating revenues.
NET OPERATING INCOME	Utility operating revenues less utility operating expenses and operating taxes, but before interest expense.

PERSONAL PROPERTY DEFINITIONS

YEAR	Is the number of years since the property was acquired. The depreciation factor shown for year one shall be the percent used for January 1 of the year following the year of acquisition. The factor shown for year two shall be the percent used January 1 of the second year following the year of acquisitions, etc.
DEPRECIABLE TANGIBLE PERSONAL PROPERTY	Is any tangible personal property used by the operating company (system wide) for the production of income, and which has a determinable life of more than one year.
NEBRASKA ADJUSTED BASIS FOR FEDERAL DEPRECIATION	Is the adjusted basis for federal income tax purposes increased by the amount of the depreciation, amortization, or deduction under Section 179 of the Internal Revenue Code, taken on the personal property. Generally, this will be the cost of the item.
NET BOOK TAXABLE VALUE	Is the taxable value for property tax purposes. It is calculated by multiplying the Nebraska adjusted basis of the tangible personal property by the appropriate depreciation factor for the recovery period and year acquired.
LICENSED MOTOR VEHICLES	Taxable value should be based on a five-year depreciation factor. Item should include sales tax, freight charges, installation, and testing charges. If property rehabilitation expenses result in an increased federal adjusted basis of the property, the Nebraska adjusted basis must be increased accordingly.

NEBRASKA PUBLIC SERVICE ENTITY REPORT, INSTRUCTIONS (CONT.)

RECOVERY PERIOD

Is the period over which the value of property will be depreciated for Nebraska property tax purposes. The recovery period is the same as the federal Modified Accelerated Cost Recovery System (MACRS). Reference IRS Publications 534 or 946 MACRS table of assets and associated recovery period in years.

DEPRECIATION

Is the percentage of the Nebraska adjusted basis that is taxable. Use Table I to find the appropriate depreciation factor for the recovery period and year acquired.

NET BOOK PERSONAL PROPERTY INSTRUCTIONS

TAXABLE PROPERTY

All depreciable tangible personal property, except licensed motor vehicles, livestock, and certain rental equipment which has a Nebraska net book value greater than zero is taxable. Summarize the property according to the year placed in service and categories indicated by accounts.

PROPERTY TO BE LISTED

All owned and leased taxable tangible personal property must be reported on the Form 43. If the Nebraska adjusted basis for leased property is unattainable, a description of the property and the lessor's name and address must be reported.

ALLOCATION AND DISTRIBUTION OF TAXABLE VALUE

The company's total taxable net book tangible personal property value will be allocated to the state, using the same allocation factor established for real property. After allocation, the value is distributed to the counties and their respective taxing subdivisions based on total gross investment.

DETAIL WORKSHEETS SUBJECT TO REVIEW AND AUDIT

Federal income tax and other depreciation worksheets used in calculating the Nebraska adjusted basis and taxable values are subject to audit and review by the Property Tax Administrator for up to three years.

TABLE 1 - Nebraska Net Book Depreciation Factors							
		RECOVERY PERIOD IN YEARS					
	Year	3	5	7	10	15	20
1	2014	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	2013	37.50%	59.50%	70.16%	78.62%	85.50%	89.03%
3	2012	12.50%	41.65%	55.13%	66.83%	76.95%	82.35%
4	2011	0.00%	24.99%	42.88%	56.81%	69.25%	76.18%
5	2010		8.33%	30.63%	48.07%	62.32%	70.46%
6	2009		0.00%	18.38%	39.33%	56.09%	65.18%
7	2008			6.13%	30.59%	50.19%	60.29%
8	2007			0.00%	21.85%	44.29%	55.77%
9	2006				13.11%	38.38%	51.31%
10	2005				4.37%	32.48%	46.85%
11	2004				0.00%	26.57%	42.38%
12	2003					20.67%	37.92%
13	2002					14.76%	33.46%
14	2001					8.86%	29.00%
15	2000					2.95%	24.54%
16	1999					0.00%	20.08%
17	1998						15.62%
18	1997						11.15%
19	1996						6.69%
20	1995						2.23%
21	1994						0.00%

EXAMPLE:

A piece of equipment is purchased for \$10,000 in tax year 1. The equipment has a recovery period of 7 years. The net book personal property value for tax year 1 is determined by applying the original cost by the appropriate recovery factor. $\$10,000 \times 89.29\% = \$8,929$.

Year	7	Original Cost	Net Book Taxable Value
1	89.29%	10,000	8,929
2	70.16%	10,000	7,016
3	55.13%	10,000	5,513
4	42.88%	10,000	4,288
5	30.63%	10,000	3,063
6	18.38%	10,000	1,838
7	6.13%	10,000	613
8	0.00%	10,000	0

NEBRASKA PUBLIC SERVICE ENTITY REPORT, INSTRUCTIONS (CONT.)

NEBRASKA SCHEDULE 1 - ALLOCATION FACTORS

GROSS PLANT IN SERVICE	Includes owned and leased plant in service.
NET PLANT IN SERVICE	Gross plant in service less accumulated depreciation and amortization.
OPERATING REVENUE	All operating revenues.
NET OPERATING INCOME	Utility operating revenues less utility operating expenses and operating taxes, but before interest expense.

LISTING OF SCHEDULES

REQUIRED FOR ALL COMPANIES

SCHEDULE	TITLE
Form 43	Name & Address/Signature; Type of Business; Ownership
A	General Information
1	Allocation Factors Note: Years reported order has changed from prior years
1A	Total Plant Allocation Factors
2	Supplemental Information; Rate Case; Construction Work In Progress; Motor Vehicles
3	Capital Stock Summation --- provides stock information of respondent and parent.
4	Long-term Debt Summation --- provides debt information of respondent and parent.
5	Operating Property Leased from/to Others --- complete this schedule providing the requested information that pertains to any property you are leasing.
6	Comparative Balance Sheet of Parent --- to be used by companies who are a subsidiary of a parent. Complete using the same degree of specificity as a subsidiary comparative balance sheet.
7	Comparative Income Statement of Parent --- to be used by companies who are a subsidiary of a parent. Complete using the same degree of specificity as a subsidiary comparative income statement.
10	Taxation by States --- to be used by companies with multistate jurisdiction.
97	Merger or Acquisition
98	Non-Operating Property Locally Assessed.
*99	Distribution/Subdivision Apportionment --- complete this schedule providing the requested information of all operating property --- regulated and non-regulated, owned or leased.

***Note on Distribution/Subdivision Apportionment, Schedule 99. A computer printout or an Excel file of this information will be provided by the Nebraska Department of Revenue, Property Assessment Division for public service entities already established as operating in the state. The printout or Excel spreadsheet will include gross investment of owned and/or leased equipment. The printout or Excel spreadsheet supersedes Schedule 99 as the required reporting document. Current year investment information must be reported in this format.**

ADDITIONAL SCHEDULES REQUIRED FOR TELECOMMUNICATIONS INDUSTRY

Telecommunications	
11-T	Subsidiary Comparative Balance Sheet
12-T	Plant in Service Detail
13-T	Subsidiary Comparative Income Statement
14-T	Net Book Personal Property Summation
15-T	Percent Tangible Personal Property
16-T	Supplemental Information
17-T	Non-regulated Income Detail
18-T	Non-regulated Plant Detail
19-T	Tower site --- provides location and detail for all owned or leased tower/cell sites of respondent.

Please contact the Nebraska Department of Revenue, Property Assessment Division with questions concerning the Form 43, at 402-471-5763 or send email to pat.psu@nebraska.gov (this is an automated email inbox).



Nebraska Public Service Entity Report

* Must be postmarked by April 15, 2015

* Read instructions and complete enclosed schedules

* Attach copy of your federal annual report

FORM 43

Tax Year

2015

NAME AND LOCATION ADDRESS

Business Name			Nebraska I.D. Number		
Street Address			Federal I.D. Number		
City	State	Zip Code			

NAME AND MAILING ADDRESS

Business Name		
Street Address		
City	State	Zip Code

Person to Contact Concerning this Report:

Name	Title
Mailing Address	E-mail:
Telephone	Fax Number

Person to Whom the Property Tax Statement Should be Sent (if different from above)

Name	Title
Mailing Address	E-mail
Telephone	Fax Number

Person to Whom the Public Service Entity Value Distribution Report should be Sent (if different from above)

Name	Title
Mailing Address	E-mail
Telephone	Fax Number

Under penalties of law, I declare that as officer or preparer I have examined this report, including accompanying schedules and notes, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Signature of Officer

Signature of Preparer Other than Officer

Title

Address

Date

Date

I authorize the exchange of information for this return, via e-mail to the e-mail address.

Signature and title of owner, officer, or authorized agent. Title

Mail completed reports and schedules to: Nebraska Department of Revenue, Property Assessment Division

301 Centennial Mall South, P.O. Box 98919, Lincoln, NE 68509-8919

Email completed reports and schedules to: pat.psu@nebraska.gov



SCHEDULE A - GENERAL INFORMATION

FORM 43

*Read instructions and complete enclosed schedules

*Attach copy of your federal annual report

Taxable Year
2015

Name and Address as Shown on Form 43	
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Description of Ownership Changes this Reporting Year (Include Mergers, Acquisitions, Dates, Considerations, Terms, and all Pertinent Data)

1. Give the exact name by which the company was known in law at the close of the year. REFER TO: SCHEDULE 97

2. If any change was made in the name of the company during the year, state all such changes and the dates on which they were made.

Name of Company	
description of Ownership Changes this	
Effective Date of Previous Name	

Type of Business

☐ Telecommunications ☐ Fiber Optic

☐ Wireless ☐ Other _____

Type of Ownership

Description of Organization's Activities (Include Services Rendered, Products Sold, etc.)

Check Type of Report Filed with the Property Assessment Division	
(Enter Date to be Filed if Not Filed with this Report)	
<input type="checkbox"/> Federal Communications Commission Annual Report	Date to be Filed
<input type="checkbox"/> Nebraska Public Service Commission Annual Report	_____
<input type="checkbox"/> Securities & Exchange Commission Federal Form 10K	_____
<input type="checkbox"/> Annual Report to Stockholders	_____
<input type="checkbox"/> Other _____	_____

NEBRASKA SCHEDULE 1 - Allocation Factors
for Use by All Public Service Entities

FORM 43

Name and Address as Shown on Form 43		Taxable Year
		2015
OPERATING INFORMATION FOR ALL ENTITIES		
Year	Gross Plant in Service	Allocated to Nebraska
2014		
2013		
2012		
2011		
2010		
Year	Net Plant in Service	Allocated to Nebraska
2014		
2013		
2012		
2011		
2010		
Year	Operating Revenue	Allocated to Nebraska
2014		
2013		
2012		
2011		
2010		
Year	Net Operating Income	Allocated to Nebraska
2014		
2013		
2012		
2011		
2010		
FOR TELECOMMUNICATIONS COMPANIES		
LOCAL EXCHANGE CARRIER ONLY		
Year	Total Access Lines	Allocated to Nebraska
2014		
2013		
2012		
2011		
2010		
Year	Total Route Miles of Line	Allocated to Nebraska
2014		
2013		
2012		
2011		
2010		
Provide a description of how Nebraska allocation amounts are determined:		



**NEBRASKA SCHEDULE 1A - Total Plant Allocation Factors
for Use by All Public Service Entities**

FORM 43

Name and Address as Shown on Form 43		Taxable Year	
		2015	
OPERATING INFORMATION FOR ALL ENTITIES			
INSTRUCTIONS: Please report the total original cost of the company by each State in which you have property. This total should match the total on Schedule 1.			
STATE	TOTAL INVESTMENT AT ORIGINAL COST	STATE	TOTAL INVESTMENT AT ORIGINAL COST
ALABAMA		MONTANA	
ALASKA		NEBRASKA	
ARIZONA		NEVADA	
ARKANSAS		NEW HAMPSHIRE	
CALIFORNIA		NEW JERSEY	
COLORADO		NEW MEXICO	
CONNECTICUT		NEW YORK	
DELAWARE		NORTH CAROLINA	
FLORIDA		NORTH DAKOTA	
GEORGIA		OHIO	
HAWAII		OKLAHOMA	
IDAHO		OREGON	
ILLINOIS		PENNSYLVANIA	
INDIANA		RHODE ISLAND	
IOWA		SOUTH CAROLINA	
KANSAS		SOUTH DAKOTA	
KENTUCKY		TENNESSEE	
LOUISIANA		TEXAS	
MAINE		UTAH	
MARYLAND		VERMONT	
MASSACHUSETTS		VIRGINIA	
MICHIGAN		WASHINGTON	
MINNESOTA		WEST VIRGINIA	
MISSISSIPPI		WISCONSIN	
MISSOURI		WYOMING	
		NOT ALLOCATED	

Total system original cost as reported on Schedule 1 _____
 (Total should equal the Schedule 1 Gross Plant in Service total)

Name and Address as Shown on Form 43	Taxable Year
	2015

RATE CASE INFORMATION

1. Did respondent have a rate change during the previous taxable year? ☐ YES
☐ NO

If YES, Attach copy of rate case(s) to filing and answer the following questions:

2. From what regulatory agency? _____
3. Give docket number of rate case(s) _____
4. Date rate change(s) went into effect _____
5. Expected annual change(s) in gross income _____
6. Expected annual change in net operating income _____
7. Was there an interim rate increase? _____
8. Total amount of dollars from rate increases (interim and final) included in present gross income. _____
9. Total amount of dollars from rate increases (interim and final) included in present net operating income _____

CONSTRUCTION WORK IN PROGRESS BREAKDOWN

1. Short-term revenue producing.....	4	
2. Long-term revenue producing.....	5	
3. Amount of construction expected to increase revenues (line 4 plus line 5).....	6	
4. Amount of construction devoted to replacement and/or upgrading plant.....	7	
5. Amount of construction devoted to replacement of storm damaged plant.....	8	
6. Total construction work in progress (enter total of line 6 through line 8).....	9	

(as reported on balance sheet)

LICENSED MOTOR VEHICLE VALUATION IN NEBRASKA

*Complete this section for motor vehicles licensed in Nebraska only.

Year Acquired	Nebraska Adjusted Basis	Depreciation Factor	Nebraska Net Book Value
2014		85.00%	
2013		59.50%	
2012		41.65%	
2011		24.99%	
2010		8.33%	
OLDER		0.00%	
TOTAL		Total:	

Additional Notes:



NEBRASKA SCHEDULE 5C - Non-Operating Property Leased to Others
for Use by All Public Service Entities

FORM 43**Attach this schedule to Form 43**[illegible]

INSTRUCTIONS

Schedules 5C report all non-operating property being leased to other companies or individuals used in the utility operations of a company.

LESSEE: Provide contact name and address.

LEASED TO: Indicate tax liability in appropriate column. If no indication is made it is assumed the liability is with the lessor.

ORIGINAL COST: Use original cost to the lessor.

DEPRECIATION: Compute depreciation as it would be if lessor owned the equipment.



NEBRASKA SCHEDULE 10 - Taxation by States
for Use by All Public Service Entities

FORM 43

Name and Address as Shown on Form 43						Taxable Year
						2015
Name of State	Actual Unit Value for Tax Assessment Prior Assessment Year	Allocation Factor Used by State	Actual Value of Allocation Portion to State	Actual Value on Which Taxes Were Levied	Value Used by States Not Using Unit Rule	Ad Valorem and In Lieu of Taxes Paid to States
NEBRASKA						
ALABAMA						
ALASKA						
ARIZONA						
ARKANSAS						
CALIFORNIA						
COLORADO						
CONNECTICUT						
DELAWARE						
FLORIDA						
GEORGIA						
HAWAII						
IDAHO						
ILLINOIS						
INDIANA						
IOWA						
KANSAS						
KENTUCKY						
LOUISIANA						
MAINE						
MARYLAND						
MASSACHUSETTS						
MICHIGAN						
MINNESOTA						
MISSISSIPPI						
MISSOURI						
MONTANA						
NEVADA						
NEW HAMPSHIRE						
NEW JERSEY						
NEW MEXICO						
NEW YORK						
NORTH CAROLINA						
NORTH DAKOTA						
OHIO						
OKLAHOMA						
OREGON						
PENNSYLVANIA						
RHODE ISLAND						
SOUTH CAROLINA						
SOUTH DAKOTA						
TENNESSEE						
TEXAS						
UTAH						
VERMONT						
VIRGINIA						
WASHINGTON						
WEST VIRGINIA						
WISCONSIN						
WYOMING						
NOT ALLOCATED						



NEBRASKA SCHEDULE 11-T - Comparative Balance Sheet
for Use by the Telecommunications Industry

FORM 43

Name and Address as Shown on Form 43					Taxable Year
					2015
ASSETS AND OTHER DEBITS					
	FORM M ACCT. NO.	ACCOUNT TITLE	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR
1	1130	Cash			
2	1140	Special Cash Deposits			
3	1150	Working Cash Advance			
4	1160	Temporary Cash Investments			
5	1180	Telecommunications Accounts Receivable			
6	1181	Accounts Receivable Allowance - Telecomm.			
7	1190	Other Accounts Receivable			
8	1191	Accounts Receivable Allowance - Other			
9	1200	Notes Receivable			
10	1201	Notes Receivable Allowance			
11	1210	Interest and Dividends Receivable			
12	1220	Materials and Supplies			
13	1290	Prepaid Rents			
14	1300	Prepaid Taxes			
15	1310	Prepaid Insurance			
16	1320	Prepaid Directory Expenses			
17	1330	Other Prepayments			
18	1350	Other Current Assets			
19		TOTAL CURRENT ASSETS			
Noncurrent Assets					
20	1401	Investments in Affiliated Cos.			
21	1402	Investments in Nonaffiliated Cos.			
22	1406	Nonregulated Investments			
23	1407	Unamortized Debt Issuance Exp.			
24	1408	Sinking Funds			
25	1410	Other Noncurrent Assets			
26	1438	Deferred Maintenance and Retirements			
27	1439	Deferred Charges			
28	1500	Other Jurisdictional Assets - Net			
29					
Regulated Plant					
30	2001	Telecommunications plant in service			
31	2002	Property held for future telecommunications use			
32	2003	Telecommunications plant under construction - short term			
33	2004	Telecommunications plant under construction - long term			
34	2005	Telecommunications plant adjustment			
35	2006	Nonoperating plant (Sch. 98)			
36	2007	Goodwill			
37		TOTAL REGULATED PLANT			

NEBRASKA SCHEDULE 11-T - Comparative Balance Sheet (continued)

**Line 38 - 84 may be reported separately on Schedule 12-T.

	FORM M Acct. No.	ACCOUNT TITLE	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR
Regulated Plant					
38	2111	Land			
39	2112	Motor vehicles (all motor vehicles)			
40	2113	Aircraft			
41	2114	Special purpose vehicles			
42	2115	Garage work equipment			
43	2116	Other work equipment			
44	2121	Buildings			
45	2122	Furniture			
46	2123	Office equipment			
47	2123.1	Office support equipment			
48	2123.2	Company communication equipment			
49	2124	General purpose computers			
50		TOTAL LAND AND SUPPORT ASSETS (Sum Lines 38 - 49)			
Central Office - Switching					
51	2211	Analog electronic switching			
52	2212	Digital electronic switching			
53	2215	Electromechanical switching			
54	2215.1	Step-by-step switching			
55	2215.2	Crossbar switching			
56	2215.3	Other electromechanical switching			
57	2220	Operator systems			
58		TOTAL CENTRAL OFFICE - SWITCHING (Sum Lines 51 - 57)			
Central Office - Transmission					
59	2231	Radio systems			
60	2231.1	Satellite and earth station facilities			
61	2231.2	Other radio facilities			
62	2232	Circuit equipment			
63		TOTAL CENTRAL OFFICE - SWITCHING (Sum Lines 59 - 62)			
Information Origination/Termination					
64	2311	Station apparatus			
65	2321	Customer premises wiring			
66	2341	Large private branch exchange			
67	2351	Public telephone terminal equipment			
68	2362	Other terminal equipment			
69		TOTAL INFO ORIGIN/TERMINATION ASSETS (Sum Lines 64 - 68)			
Cable and Wire Facilities Assets					
70	2411	Poles			
71	2421	Aerial cable			
72	2422	Underground cable			
73	2423	Buried cable			
74	2424	Submarine cable			
75	2425	Deep sea cable			

NEBRASKA SCHEDULE 11-T - Comparative Balance Sheet (continued)

	FORM M	ACCOUNT TITLE	ACCT. YEAR ENDING	1st PRECEDING	2nd PRECEDING
	Acct. No.	Cable & Wire Facilities (Cont.)	2014	ACCOUNTING YEAR	ACCOUNTING YEAR
76	2426	Intrabuilding network cable			
77	2431	Aerial wire			
78	2441	Conduit systems			
79		TOTAL CABLE AND WIRE FACILITIES ASSETS (Sum Lines 70-78)			
Amortizable Assets					
80	2681	Capital leases			
81	2682	Leasehold improvements			
82	2690	Intangibles			
83		TOTAL AMORTIZABLE ASSETS (Sum Lines 80-82)			
84		TOTAL TELECOMMUNICATIONS PLANT IN SERVICE			
Depreciation and Amortization					
85	3100	Accumulated depreciation			
86	3200	Accumulated depreciation - held for future telecom. use			
87	3300	Accumulated depreciation - nonoperating			
88	3410	Accumulated amortization - capitalized leases			
89	3420	Accumulated amortization - leasehold improvements			
90	3500	Accumulated amortization - intangible			
91	3600	Accumulated amortization - other			
92		TOTAL DEPRECIATION AND AMORTIZATION (Sum Lines 85 - 91)			
93		NET REGULATED PLANT (Line 84 - Line 92)			
94		Other nonregulated assets (Sch. T-18)			
95		Accumulated depreciation and amortization on nonregulated assets			
96		TOTAL ASSETS (REGULATED AND NONREGULATED)			
Current Liabilities					
97	4010	Accounts payable			
98	4020	Notes payable			
99	4030	Advanced billing and payments			
100	4040	Customers' deposits			
101	4050	Current maturities - long term			
102	4060	Current maturities - capital leases			
103	4070	Income taxes - accrued			
104	4080	Other taxes - accrued			
105	4100	Net current deferred operating income tax			
106	4110	Net current deferred nonoperating income tax			
107	4120	Other accrued liabilities			
108	4130	Other current liabilities			
109		TOTAL CURRENT LIABILITIES (Sum Lines 97 - 108)			
Long-Term Debt					
110	4210	Funded Debt			
111	4220	Premium on long-term debt			
112	4230	Discount on long-term debt			
113	4240	Reacquired debt			

NEBRASKA SCHEDULE 11-T - Comparative Balance Sheet (continued)

	FORM M Acct. No.	ACCOUNT TITLE	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR
		Other Liabilities and Deferred Credits			
114	4250	Obligations under capital leases			
115	4260	Advances from affiliated companies			
116	4270	Other long-term debt			
117		TOTAL LONG-TERM DEBT (Sum Lines 110 - 116)			
118	4310	Other long-term liabilities			
119	4320	Unamortized operating investment tax credits - net			
120	4330	Unamortized nonoperating investment tax credits - net			
121	4340	Net noncurrent deferred operating income taxes			
122	4350	Net noncurrent deferred nonoperating income taxes			
123	4360	Other deferred credits			
124	4370	Other jurisdictional liabilities and deferred credits - net			
125		TOTAL OTHER LIABILITIES AND DEFERRED CREDITS (Sum Lines 118 - 124)			
		Stockholders' Equity			
126	4510	Capital Stock			
127	4520	Additional paid-in capital			
128	4530	Treasury Stock			
129	4540	Other capital			
130	4550	Retained earnings			
131		TOTAL STOCKHOLDERS' EQUITY			
132		TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY			
133		Retained earnings (Beginning of year)			
134		Net Income			
135		Dividends declared			
136		Miscellaneous Debits			
137		Miscellaneous Credits			
138		Retained earnings (end of year)			

Notes to Balance Sheet:



NEBRASKA SCHEDULE 12-T - Plant in Service Detail
for Use by Telecommunication Entities

FORM 43

Name and Address as Shown on Form 43				Taxable Year	
				2015	
FORM M	ACCOUNT TITLE		ACCT. YEAR ENDING	1st PRECEDING	2nd PRECEDING
Acct. No.	Cable & Wire Facilities (Cont.)		2014	ACCOUNTING YEAR	ACCOUNTING YEAR
	Regulated Plant				
2111	38	Land			
2112	39	Motor vehicles (all vehicles)			
2113	40	Aircraft			
2114	41	Special purpose vehicles			
2115	42	Garage work equipment			
2116	43	Other work equipment			
2121	44	Buildings			
2122	45	Furniture			
2123	46	Office equipment			
2123.1	47	Office support equipment			
2123.2	48	Company communication equipment			
2124	49	General purpose computers			
	50	TOTAL LAND AND SUPPORT ASSETS (Sum Lines 38 - 49)			
	Central Office - Switching				
2211	51	Analog electronic switching			
2212	52	Digital electronic switching			
2215	53	Electromechanical switching			
2215.1	54	Step-by-step switching			
2215.2	55	Crossbar switching			
2215.3	56	Other electromechanical switching			
2220	57	Operator systems			
	58	TOTAL CENTRAL OFFICE - SWITCHING (Sum Lines 51 - 57)			
	Central Office - Transmission				
2231	59	Radio systems			
2231.1	60	Satellite and earth station facilities			
2231.2	61	Other radio facilities			
2232	62	Circuit equipment			
	63	TOTAL CENTRAL OFFICE - SWITCHING (Sum Lines 59 - 62)			
	Information Origination/Termination				
2311	64	Station Apparatus			
2321	65	Customer premises wiring			
	66	Large private branch exchange			
2351	67	Public telephone terminal equipment			
2362	68	Other terminal equipment			
	69	TOTAL INFOR. ORIGINATION/TERMINATION ASSETS (Sum Lines 64 - 68)			

NEBRASKA SCHEDULE 12-T - Plant in Service Detail					
FORM M	ACCOUNT TITLE		ACCT. YEAR ENDING	1st PRECEDING	2nd PRECEDING
Acct. No.	Cable & Wire Facilities (Cont.)		2014	ACCOUNTING YEAR	ACCOUNTING YEAR
	Cable and Wire Facilities Assets				
2411	70	Poles			
2421	71	Aerial cable			
2422	72	Underground cable			
2423	73	Buried cable			
2424	74	Submarine cable			
2425	75	Deep sea cable			
2426	76	Intrabuilding network cable			
2431	77	Aerial wire			
2441	78	Conduit systems			
	79	TOTAL CABLE AND WIRE FACILITIES ASSETS (Sum Lines 70 - 78)			
	Amortizable Assets				
2681	80	Capital leases			
2682	81	Leasehold improvements			
2690	82	Intangibles			
	83	TOTAL AMORTIZABLE ASSETS (Sum Lines 80 - 82)			
	84	TOTAL TELECOMMUNICATIONS PLANT IN SERVICE			



NEBRASKA SCHEDULE 13-T - Comparative Income Statement Accounts
for Use by the Telecommunications Industry

FORM 43

Name and Address as Shown on Form 43				Taxable Year
				2015
FORM M ACCT No.	ACCOUNT TITLE	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR
	INCOME STATEMENT ACCOUNTS			
	Local Network Services Revenues			
5001	1 Basic area revenue			
5002	2 Optional extended area revenue			
5003	3 Cellular mobile service revenue			
5004	4 Other mobile service revenue			
5000	5 TOTAL BASIC LOCAL SERVICE REVENUE			
5010	6 Public telephone revenue			
5040	7 Local private line revenue			
5050	8 Customer premises revenue			
5060	9 Other local exchange revenue			
5069	10 Other local exch. Revenue settlements			
	11 TOTAL LOCAL NETWORK SERVICES REVENUE			
	Network Access Services Revenues			
5081	12 End user revenue			
5082	13 Switched access revenue			
5083	14 Special access revenue			
5084	15 State access revenue			
5080	16 TOTAL NETWORK ACCESS REVENUE			
	Long Distance Network Services Revenues			
5100	17 Long distance message revenue			
5111	18 Long distance inward-only revenue			
5112	19 Long distance outward-only revenue			
5110	20 TOTAL UNIDIRECTIONAL LONG DISTANCE REVENUE			
5121	21 Subvoice grade long distance private network revenue			
5122	22 Voice program grade long distance private network revenue			
5123	23 Audio program grade long distance private network revenue			
5124	24 Video program grade long distance private network revenue			
5125	25 Digital transmission long distance private network revenue			
5126	26 Long distance private network switching revenue			
5128	27 Other long distance private network revenue			
5129	28 Other long distance private network settlements			
5120	29 Total long distance private network revenue			
5160	30 Other long distance revenue			
5169	31 Other long distance revenue settlements			
	32 TOTAL LONG DISTANCE NETWORK SERVICES REVENUE			

NEBRASKA SCHEDULE 13-T - Comparative Income Statement Accounts (Cont.)

FORM M ACCT No.	ACCOUNT TITLE	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR
	Miscellaneous Revenues			
5230 33	Directory revenue			
5240 34	Rent revenue			
5250 35	Corporate operations revenue			
5261 36	Special billing arrangement revenue			
5262 37	Customer operations revenue			
5263 38	Plant operations revenue			
5264 39	Other incidental regulated revenue			
5269 40	Other revenue settlements			
5260 41	TOTAL MISCELLANEOUS REVENUES			
5270 42	Carrier billing and collection revenue			
5280 43	Nonregulated operating revenue			
	44 TOTAL MISCELLANEOUS REVENUES			
	Uncollectible Revenue			
5301 45	Uncollectible Revenue - Telecommunications			
5302 46	Uncollectible Revenue - Other			
5300 47	TOTAL UNCOLLECTIBLE REVENUE			
	48 TOTAL OPERATING REVENUE			
	Plant Specific Operations Expense			
6112 49	Motor vehicle expense			
	50 Clearance			
	51 Net balance			
6113 52	Aircraft expense			
	53 Clearance			
	54 Net balance			
6114 55	Special purpose vehicle expense			
	56 Clearance			
	57 Net balance			
6115 58	Garage work equipment expense			
6116 59	Other work equipment expense			
	60 Clearance			
	61 Net balance			
6110 62	TOTAL NETWORK SUPPORT EXPENSE			
6121 63	Land and building expenses			
6122 64	Furniture and artwork expenses			
6123 65	Office equipment expense			
6124 66	General purpose computers expense			
6120 67	TOTAL GENERAL SUPPORT EXPENSES			
6211 68	Analog electronic expense			
6212 69	Digital electronic expense			
6215 70	Electro-mechanical expense			
6210 71	TOTAL CENTRAL OFFICE SWITCHING			

NEBRASKA SCHEDULE 13-T - Comparative Income Statement Accounts (Cont.)

FORM M ACCT No.	ACCOUNT TITLE	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR
6220	72 Operators system expense			
6231	73 Radio systems expense			
6232	74 Circuit equipment expense			
6230	75 TOTAL CENTRAL OFFICE TRANSMISSION EXPENSE			
6311	76 Station apparatus expense			
6341	77 Large private branch exchange expense			
6351	78 Public telephone terminal equipment expense			
6362	79 Other terminal equipment expense			
6310	80 TOTAL INFORMATION ORIGATION/TERMINATION EXP.			
6411	81 Poles expense			
6421	82 Aerial cable expense			
6422	83 Underground cable expense			
6423	84 Buried cable expense			
6424	85 Submarine cable expense			
6425	86 Deep sea cable expense			
6426	87 Intrabuilding network cable expense			
6431	88 Aerial wire			
6441	89 Conduit systems expense			
6410	90 TOTAL CABLE AND WIRE FACILITIES EXPENSES			
	91 TOTAL PLANT SPECIFIC OPERATIONS EXPENSES			
	Plant Nonspecific Operations Expense			
6511	92 Property held for future telecommunications use expense			
6512	93 Provisioning expense			
	94 Clearance			
	95 Net balance			
6510	96 TOTAL OTHER PROPERTY PLANT AND EQUIP. EXP.			
6531	97 Power expense			
6532	98 Testing expense			
6533	99 Plant operations administration expense			
	100 Clearance			
	101 Net balance			
6535	102 Engineering expense			
	103 Clearance			
	104 Net Balance			
6530	105 TOTAL NETWORK OPERATIONS EXPENSES			
6540	106 Access expense			
6561	107 Depreciation expense - telecommunications plant in service			
6562	108 Depreciation expense - prop. Held for future telecom. Use			
6563	109 Amortization expense - tangible			
6564	110 Amortization expense - intangible			
6565	111 Amortization expense - other			
6560	112 TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			
	113 Total Plant Nonspecific Operations Expense			

NEBRASKA SCHEDULE 13-T - Comparative Income Statement Accounts (Cont.)

FORM M ACCT No.	ACCOUNT TITLE	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR
	Customer Operations Expense			
6611 114	Product management			
6612 115	Sales			
6613 116	Product advertising			
6610 117	TOTAL MARKETING			
6621 118	Call completing services			
6622 119	Number services			
6623 120	Customer services			
6620 121	TOTAL SERVICE			
	122 TOTAL CUSTOMER OPERATIONS EXPENSE			
	Corporate Operations Expense			
6711 123	Executive			
6712 124	Planning			
6710 125	TOTAL EXECUTIVE AND PLANNING			
6721 126	Accounting and finance			
6722 127	External relations			
6723 128	Human resources			
6724 129	Information management			
6725 130	Legal			
6726 131	Procurement			
6727 132	Research and development			
6728 133	Other general and administrative			
6720 134	TOTAL GENERAL AND ADMINISTRATIVE			
6790 135	Provision for uncollectible notes receivable			
	136 TOTAL CORPORATE OPERATIONS EXPENSES			
	137 TOTAL OPERATING EXPENSES			
	138 NET OPERATING REVENUES			
	Other Operating Income and Expenses - Net			
7110 139	Income from custom work			
7130 140	Return from Nonregulated use of regulated facilities			
7140 141	Gains and losses from foreign exchange			
7150 142	Gains and losses from disposition of land and artwork			
7160 143	Other Operating Gains and Losses			
7100 144	OTHER OPERATING INCOME AND EXPENSES-NET			
	Operating Taxes			
7210 145	Operating Investment Tax Credit			
7220 146	Operating Federal Income Taxes			
7230 147	Operating State & Local Income Taxes			
7240 148	Operating Other Taxes			
7250 149	Provision for Deferred Operating Taxes - Net			
7200 150	TOTAL OPERATING TAXES			

NEBRASKA SCHEDULE 13-T - Comparative Income Statement Accounts (Cont.)

FORM M ACCT No.	ACCOUNT TITLE	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR
	Nonoperating Income and Expense			
7310 151	Dividend Income			
7320 152	Interest Income			
7330 153	Income from Sinking and Other funds			
7340 154	Allowance for Funds used during Construction			
7350 155	Gains or Losses from the Disposition of Certain Property			
7360 156	Other Nonoperating Income			
7370 157	Special charges			
7300 158	NONOPERATING INCOME AND EXPENSE - NET			
	Nonoperating Taxes			
7410 159	Nonoperating Investment Tax Credits - Net			
7420 160	Nonoperating Federal Income Taxes			
7430 161	Nonoperating State and Local Income Taxes			
7440 162	Nonoperating Other Taxes			
7450 163	Provision for Deferred Nonoperating Income Taxes - Net			
7400 164	TOTAL NONOPERATING TAXES			
	Interest and Related Items			
7510 165	Interest on Funded Debt			
7520 166	Interest Expense - Capital Leases			
7530 167	Amortization of Debt Issuance Expense			
7540 168	Other Interest Deductions			
7500 169	TOTAL INTEREST AND RELATED ITEMS			
7610 170	Extraordinary Income Credits			
7620 171	Extraordinary Income Charges			
7630 172	Current Income Tax Effect of Extraordinary Items - Net			
7640 173	Provision for Deferred Income Tax Effect of Extraordinary Items - Net			
7600 174	TOTAL EXTRAORDINARY ITEMS			
	Total Interest and Related Items			
7910 175	Income effect of Jurisdictional Ratemaking Differences - Net			
7990 176	Nonregulated Net Income (Schedule 16-T)			
	177 NET INCOME			



NEBRASKA SCHEDULE 14-T - Detail Net Book Personal Property
for Use by Telecommunication Entities

FORM 43

Name and Address as Shown on Form 43							Taxable Year 2015
FORM M Acct. No.	ACCOUNT TITLE	Year Placed in Service	Adjusted Basis for Operating Property	Recovery Period		Depreciation Factor	Net Book Taxable Value
	GENERAL SUPPORT PLANT						
2113	1 AIRCRAFT	2014			7	89.29%	
	2	2013			7	70.16%	
	3	2012			7	55.13%	
	4	2011			7	42.88%	
	5	2010			7	30.63%	
	6	2009			7	18.38%	
	7	2008			7	6.13%	
	8	Fully Depreciated Out			7	0.00%	
	9 TOTAL AIRCRAFT (Sum Lines 1-8)						
2114	10 SPECIAL PURPOSE VEHICLES	2014			7	89.29%	
	11	2013			7	70.16%	
	12	2012			7	55.13%	
	13	2011			7	42.88%	
	14	2010			7	30.63%	
	15	2009			7	18.38%	
	16	2008			7	6.13%	
	17	Fully Depreciated Out			7	0.00%	
	18 TOTAL SPECIAL PURPOSE VEHICLES (Sum Lines 10-17)						
2115	19 GARAGE WORK EQUIPMENT	2014			7	89.29%	
	20	2013			7	70.16%	
	21	2012			7	55.13%	
	22	2011			7	42.88%	
	23	2010			7	30.63%	
	24	2009			7	18.38%	
	25	2008			7	6.13%	
	26	Fully Depreciated Out			7	0.00%	
	27 TOTAL GARAGE WORK EQUIPMENT (Sum Lines 19-26)						
2116	28 OTHER WORK EQUIPMENT	2014			7	89.29%	
	29	2013			7	70.16%	
	30	2012			7	55.13%	
	31	2011			7	42.88%	
	32	2010			7	30.63%	
	33	2009			7	18.38%	
	34	2008			7	6.13%	
	35	Fully Depreciated Out			7	0.00%	
	36 TOTAL OTHER WORK EQUIPMENT (Sum Lines 28-35)						
2122	37 FURNITURE	2014			7	89.29%	
	38	2013			7	70.16%	
	39	2012			7	55.13%	
	40	2011			7	42.88%	
	41	2010			7	30.63%	
	42	2009			7	18.38%	
	43	2008			7	6.13%	
	44	Fully Depreciated Out			7	0.00%	
	45 TOTAL FURNITURE (Sum Lines 37-44)						

NEBRASKA SCHEDULE 14-T - DETAIL NET BOOK PERSONAL PROPERTY (CONT.)								FORM 43
FORM M Acct. No.	ACCOUNT TITLE		Year Placed in Service	Adjusted Basis for Operating Property	Recovery Period		Depreciation Factor	Net Book Taxable Value
2123	46	OFFICE EQUIPMENT	2014			7	89.29%	
	47		2013			7	70.16%	
	48		2012			7	55.13%	
	49		2011			7	42.88%	
	50		2010			7	30.63%	
	51		2009			7	18.38%	
	52		2008			7	6.13%	
	53		Fully Depreciated Out			7	0.00%	
	54	TOTAL OFFICE EQUIPMENT (Sum Lines 46 - 53)						
2123.1	55	OFFICE SUPPORT EQUIPMENT	2014			7	89.29%	
	56		2013			7	70.16%	
	57		2012			7	55.13%	
	58		2011			7	42.88%	
	59		2010			7	30.63%	
	60		2009			7	18.38%	
	61		2008			7	6.13%	
	62		Fully Depreciated Out			7	0.00%	
	63	TOTAL OFFICE SUPPORT EQUIPMENT (Sum Lines 55-62)						
2123.2	64	COMPANY COMMUNICATION EQUIPMENT	2014			7	89.29%	
	65		2013			7	70.16%	
	66		2012			7	55.13%	
	67		2011			7	42.88%	
	68		2010			7	30.63%	
	69		2009			7	18.38%	
	70		2008			7	6.13%	
	71		Fully Depreciated Out			7	0.00%	
	72	TOTAL COMPANY COMMUNICATION EQUIPMENT (Sum Lines 64 - 71)						
2124	73	GENERAL PURPOSE COMPUTERS	2014			7	89.29%	
	74		2013			7	70.16%	
	75		2012			7	55.13%	
	76		2011			7	42.88%	
	77		2010			7	30.63%	
	78		2009			7	18.38%	
	79		2008			7	6.13%	
	80		Fully Depreciated Out			7	0.00%	
	81	TOTAL GENERAL PURPOSE COMPUTERS (Sum Lines 73 - 80)						
	82	TOTAL GENERAL SUPPORT PLANT (Sum Lines 1- 81)						

NEBRASKA SCHEDULE 14-T - DETAIL NET BOOK PERSONAL PROPERTY (CONT.)							FORM 43
FORM M Acct. No.	ACCOUNT TITLE	Year Placed in Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor		Net Book Taxable Value
	CENTRAL OFFICE SWITCHING						
2211	83 ANALOG ELECTRONIC SWITCHING	2014		10		92.50%	
	84	2013		10		78.62%	
	85	2012		10		66.83%	
	86	2011		10		56.81%	
	87	2010		10		48.07%	
	88	2009		10		39.33%	
	89	2008		10		30.59%	
	90	2007		10		21.85%	
	91	2006		10		13.11%	
	92	2005		10		4.37%	
	93	Fully Depreciated Out		10		0.00%	
	94 TOTAL ANALOG ELECTRONIC SWITCHING (Sum Lines 83 - 93)						
2212	95 DIGITAL ELECTRONIC SWITCHING	2014		10		92.50%	
	96	2013		10		78.62%	
	97	2012		10		66.83%	
	98	2011		10		56.81%	
	99	2010		10		48.07%	
	100	2009		10		39.33%	
	101	2008		10		30.59%	
	102	2007		10		21.85%	
	103	2006		10		13.11%	
	104	2005		10		4.37%	
	105	Fully Depreciated Out		10		0.00%	
	106 TOTAL DIGITAL ELECTRONIC SWITCHING (Sum Lines 95 - 105)						
2215	107 ELECTROMECHANICALLY SWITCHING	2014		10		92.50%	
	108	2013		10		78.62%	
	109	2012		10		66.83%	
	110	2011		10		56.81%	
	111	2010		10		48.07%	
	112	2009		10		39.33%	
	113	2008		10		30.59%	
	114	2007		10		21.85%	
	115	2006		10		13.11%	
	116	2005		10		4.37%	
	117	Fully Depreciated Out		10		0.00%	
	118 TOTAL ELECTROMECHANICAL SWITCHING (Sum Lines 107 - 117)						
2215.1	119 STEP-BY-STEP SWITCHING	2014		10		92.50%	
	120	2013		10		78.62%	
	121	2012		10		66.83%	
	122	2011		10		56.81%	
	123	2010		10		48.07%	
	124	2009		10		39.33%	
	125	2008		10		30.59%	
	126	2007		10		21.85%	
	127	2006		10		13.11%	
	128	2005		10		4.37%	
	129	Fully Depreciated Out		10		0.00%	
	130 TOTAL STEP-BY-STEP SWITCHING (Sum Lines 119 - 129)						

NEBRASKA SCHEDULE 14-T - DETAIL NET BOOK PERSONAL PROPERTY (CONT.)								FORM 43
FORM M Acct. No.	ACCOUNT TITLE		Year Placed in Service	Adjusted Basis for Operating Property	Recovery Period		Depreciation Factor	Net Book Taxable Value
2215.2	131	CROSSBAR SWITCHING	2014			10	92.50%	
	132		2013			10	78.62%	
	133		2012			10	66.83%	
	134		2011			10	56.81%	
	135		2010			10	48.07%	
	136		2009			10	39.33%	
	137		2008			10	30.59%	
	138		2007			10	21.85%	
	139		2006			10	13.11%	
	140		2005			10	4.37%	
	141		Fully Depreciated Out			10	0.00%	
	142	TOTAL CROSSBAR SWITCHING (Sum Lines 131 - 141)						
2215.3	143	OTHER ELECTROMECHANICAL SWITCHING	2014			10	92.50%	
	144		2013			10	78.62%	
	145		2012			10	66.83%	
	146		2011			10	56.81%	
	147		2010			10	48.07%	
	148		2009			10	39.33%	
	149		2008			10	30.59%	
	150		2007			10	21.85%	
	151		2006			10	13.11%	
	152		2005			10	4.37%	
	153		Fully Depreciated Out			10	0.00%	
	154	TOTAL OTHER ELECTROMECHANICAL SWITCHING (Sum Lines 143-153)						
	155	TOTAL SWITCHING (Sum Lines 83 - 154)						
	Central Office - Transmission							
2220	156	OPERATOR SYSTEMS	2014			5	85.00%	
	157		2013			5	59.50%	
	158		2012			5	41.65%	
	159		2011			5	24.99%	
	160		2010			5	8.33%	
	161		Fully Depreciated Out			5	0.00%	
	162	TOTAL OPERATOR SYSTEMS (Sum Lines 156 - 161)						
2231	163	RADIO SYSTEMS	2014			5	85.00%	
	164		2013			5	59.50%	
	165		2012			5	41.65%	
	166		2011			5	24.99%	
	167		2010			5	8.33%	
	168		Fully Depreciated Out			5	0.00%	
	169	TOTAL RADIO SYSTEMS (Sum Lines 163 - 168)						
2231.1	170	SATELLITE & EARTH STATION FACILITIES	2014			5	85.00%	
	171		2013			5	59.50%	
	172		2012			5	41.65%	
	173		2011			5	24.99%	
	174		2010			5	8.33%	
	175		Fully Depreciated Out			5	0.00%	
	176	TOTAL SATELLITE & EARTH STATION FACILITIES (Sum Lines 170 - 175)						

NEBRASKA SCHEDULE 14-T - DETAIL NET BOOK PERSONAL PROPERTY (CONT.)								FORM 43
FORM M Acct. No.	ACCOUNT TITLE	Year Placed in Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value		
2231.2	177 OTHER RADIO FACILITIES	2014		5		85.00%		
	178	2013		5		59.50%		
	179	2012		5		41.65%		
	180	2011		5		24.99%		
	181	2010		5		8.33%		
	182	Fully Depreciated Out		5		0.00%		
	183 TOTAL OTHER RADIO FACILITIES (Sum Lines 177 - 182)							
2232	184 CIRCUIT EQUIPMENT	2014		5		85.00%		
	185	2013		5		59.50%		
	186	2012		5		41.65%		
	187	2011		5		24.99%		
	188	2010		5		8.33%		
	189	Fully Depreciated Out		5		0.00%		
	190 TOTAL CIRCUIT EQUIPMENT (Sum Lines 184 - 189)							
	191 TOTAL TRANSMISSION (Sum Lines 156 - 190)							
	Information Origination/Termination							
2311	192 STATION APPARATUS	2014		7		89.29%		
	193	2013		7		70.16%		
	194	2012		7		55.13%		
	195	2011		7		42.88%		
	196	2010		7		30.63%		
	197	2009		7		18.38%		
	198	2008		7		6.13%		
	199	Fully Depreciated Out		7		0.00%		
	200 TOTAL STATION APPARATUS (Sum Lines 192 - 199)							
2321	201 CUSTOMER PREMISES WIRING	2014		7		89.29%		
	202	2013		7		70.16%		
	203	2012		7		55.13%		
	204	2011		7		42.88%		
	205	2010		7		30.63%		
	206	2009		7		18.38%		
	207	2008		7		6.13%		
	208	Fully Depreciated Out		7		0.00%		
	209 TOTAL CUSTOMER PREMISES WIRING (Sum Lines 201 - 208)							
2341	210 LARGE PRIVATE BRANCH EXCHANGE	2014		7		89.29%		
	211	2013		7		70.16%		
	212	2012		7		55.13%		
	213	2011		7		42.88%		
	214	2010		7		30.63%		
	215	2009		7		18.38%		
	216	2008		7		6.13%		
	217	Fully Depreciated Out		7		0.00%		
	218 TOTAL LARGE PRIVATE BRANCH EXCHANGE (Sum Lines 210 - 217)							

NEBRASKA SCHEDULE 14-T - DETAIL NET BOOK PERSONAL PROPERTY (CONT.)								FORM 43
FORM M Acct. No.	ACCOUNT TITLE		Year Placed in Service	Adjusted Basis for Operating Property	Recovery Period		Depreciation Factor	Net Book Taxable Value
2351	219	PUBLIC TELEPHONE TERMINAL EQUIPMENT	2014			7	89.29%	
	220		2013			7	70.16%	
	221		2012			7	55.13%	
	222		2011			7	42.88%	
	223		2010			7	30.63%	
	224		2009			7	18.38%	
	225		2008			7	6.13%	
	226		Fully Depreciated Out			7	0.00%	
	227	TOTAL PUBLIC TELEPHONE TERMINAL EQUIPMENT (Sum Lines 219 - 226)						
	228	OTHER TERMINAL EQUIPMENT	2014			10	92.50%	
2362	229		2013			10	78.62%	
	230		2012			10	66.83%	
	231		2011			10	56.81%	
	232		2010			10	48.07%	
	233		2009			10	39.33%	
	234		2008			10	30.59%	
	235		2007			10	21.85%	
	236		2006			10	13.11%	
	237		2005			10	4.37%	
	238		Fully Depreciated Out			10	0.00%	
239	TOTAL OTHER TERMINAL EQUIPMENT (Sum Lines 228 - 238)							
240	TOTAL INFO ORIGIN/TERM (Sum Lines 192 - 239)							
Cable and Wire Facilities Assets								
2411	241	POLES	2014			15	95.00%	
	242		2013			15	85.50%	
	243		2012			15	76.95%	
	244		2011			15	69.25%	
	245		2010			15	62.32%	
	246		2009			15	56.09%	
	247		2008			15	50.19%	
	248		2007			15	44.29%	
	249		2006			15	38.38%	
	250		2005			15	32.48%	
	251		2004			15	26.57%	
	252		2003			15	20.67%	
	253		2002			15	14.76%	
	254		2001			15	8.86%	
	255		2000			15	2.95%	
	256		Fully Depreciated Out			15	0.00%	
	257	TOTAL POLES (Sum Lines 241 - 256)						

NEBRASKA SCHEDULE 14-T - DETAIL NET BOOK PERSONAL PROPERTY (CONT.)

FORM 43

FORM M Acct. No.	ACCOUNT TITLE	Year Placed in Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
2421	258 AERIAL CABLE	2014		15	95.00%	
	259	2013		15	85.50%	
	260	2012		15	76.95%	
	261	2011		15	69.25%	
	262	2010		15	62.32%	
	263	2009		15	56.09%	
	264	2008		15	50.19%	
	265	2007		15	44.29%	
	266	2006		15	38.38%	
	267	2005		15	32.48%	
	268	2004		15	26.57%	
	269	2003		15	20.67%	
	270	2002		15	14.76%	
	271	2001		15	8.86%	
	272	2000		15	2.95%	
	273	Fully Depreciated Out		15	0.00%	
	274 TOTAL AERIAL CABLE (Sum Lines 258 - 273)					
2422	275 UNDERGROUND CABLE	2014		15	95.00%	
	276	2013		15	85.50%	
	277	2012		15	76.95%	
	278	2011		15	69.25%	
	279	2010		15	62.32%	
	280	2009		15	56.09%	
	281	2008		15	50.19%	
	282	2007		15	44.29%	
	283	2006		15	38.38%	
	284	2005		15	32.48%	
	285	2004		15	26.57%	
	286	2003		15	20.67%	
	287	2002		15	14.76%	
	288	2001		15	8.86%	
	289	2000		15	2.95%	
	290	Fully Depreciated Out		15	0.00%	
	291 TOTAL UNDERGROUND CABLE (Sum Lines 275 - 290)					
2423	292 BURIED CABLE	2014		15	95.00%	
	293	2013		15	85.50%	
	294	2012		15	76.95%	
	295	2011		15	69.25%	
	296	2010		15	62.32%	
	297	2009		15	56.09%	
	298	2008		15	50.19%	
	299	2007		15	44.29%	
	300	2006		15	38.38%	
	301	2005		15	32.48%	
	302	2004		15	26.57%	
	303	2003		15	20.67%	
	304	2002		15	14.76%	
	305	2001		15	8.86%	
	306	2000		15	2.95%	
	307	Fully Depreciated Out		15	0.00%	
	308 TOTAL BURIED CABLE (Sum Lines 292 - 307)					

NEBRASKA SCHEDULE 14-T - DETAIL NET BOOK PERSONAL PROPERTY (CONT.)								FORM 43
FORM M Acct. No.	ACCOUNT TITLE		Year Placed in Service	Adjusted Basis for Operating Property	Recovery Period		Depreciation Factor	Net Book Taxable Value
2424	309	SUBMARINE CABLE	2014			15	95.00%	
	310		2013			15	85.50%	
	311		2012			15	76.95%	
	312		2011			15	69.25%	
	313		2010			15	62.32%	
	314		2009			15	56.09%	
	315		2008			15	50.19%	
	316		2007			15	44.29%	
	317		2006			15	38.38%	
	318		2005			15	32.48%	
	319		2004			15	26.57%	
	320		2003			15	20.67%	
	321		2002			15	14.76%	
	322		2001			15	8.86%	
	323		2000			15	2.95%	
	324		Fully Depreciated Out			15	0.00%	
	325	TOTAL SUBMARINE CABLE (Sum Lines 309 - 324)						
	2425	326	DEEP SEA CABLE	2014		15	95.00%	
		327		2013		15	85.50%	
		328		2012		15	76.95%	
		329		2011		15	69.25%	
		330		2010		15	62.32%	
		331		2009		15	56.09%	
		332		2008		15	50.19%	
		333		2007		15	44.29%	
		334		2006		15	38.38%	
		335		2005		15	32.48%	
		336		2004		15	26.57%	
		337		2003		15	20.67%	
		338		2002		15	14.76%	
		339		2001		15	8.86%	
		340		2000		15	2.95%	
		341	Fully Depreciated Out			15	0.00%	
		342	TOTAL DEEP SEA CABLE (Sum Lines 326 - 341)					
2426	343	INTRABUILDING NETWORK CABLE	2014			15	95.00%	
	344		2013			15	85.50%	
	345		2012			15	76.95%	
	346		2011			15	69.25%	
	347		2010			15	62.32%	
	348		2009			15	56.09%	
	349		2008			15	50.19%	
	350		2007			15	44.29%	
	351		2006			15	38.38%	
	352		2005			15	32.48%	
	353		2004			15	26.57%	
	354		2003			15	20.67%	
	355		2002			15	14.76%	
	356		2001			15	8.86%	
	357		2000			15	2.95%	
	358		Fully Depreciated Out			15	0.00%	
	359	TOTAL INTRABUILDING NETWORK CABLE (Sum Lines 343 - 358)						

NEBRASKA SCHEDULE 14-T - DETAIL NET BOOK PERSONAL PROPERTY (CONT.)								FORM 43
FORM M Acct. No.	ACCOUNT TITLE		Year Placed in Service	Adjusted Basis for Operating Property	Recovery Period		Depreciation Factor	Net Book Taxable Value
2431	360	AERIAL WIRE	2014			15	95.00%	
	361		2013			15	85.50%	
	362		2012			15	76.95%	
	363		2011			15	69.25%	
	364		2010			15	62.32%	
	365		2009			15	56.09%	
	366		2008			15	50.19%	
	367		2007			15	44.29%	
	368		2006			15	38.38%	
	369		2005			15	32.48%	
	370		2004			15	26.57%	
	371		2003			15	20.67%	
	372		2002			15	14.76%	
	373		2001			15	8.86%	
	374		2000			15	2.95%	
	375		Fully Depreciated Out			15	0.00%	
	376	TOTAL AERIAL WIRE (Sum Lines 360 - 375)						
2441	377	CONDUIT SYSTEM	2014			15	95.00%	
	378		2013			15	85.50%	
	379		2012			15	76.95%	
	380		2011			15	69.25%	
	381		2010			15	62.32%	
	382		2009			15	56.09%	
	383		2008			15	50.19%	
	384		2007			15	44.29%	
	385		2006			15	38.38%	
	386		2005			15	32.48%	
	387		2004			15	26.57%	
	388		2003			15	20.67%	
	389		2002			15	14.76%	
	390		2001			15	8.86%	
	391		2000			15	2.95%	
	392		Fully Depreciated Out			15	0.00%	
	393	TOTAL CONDUIT SYSTEM (Sum Lines 377 - 392)						
	394	TOTAL CABLE/WIRE FACILITIES (Sum Lines 241 - 393)						
	395	TOTAL TANGIBLE PERSONAL PROPERTY (Sum 82, 155, 191, 240 & 394)						

INSTRUCTIONS:

The purpose of this schedule is to report the net book personal property of all tangible personal property. Detail must be reported by asset group and by year placed in service. The Modified Accelerated Cost Recovery System (MACRS) recovery period and depreciation are displayed on this schedule.

Nebraska Form 43 must be filed in an Excel format. Filings received in other formats **will not be accepted**.

Late filing penalty of \$100 per day up to \$10,000 will be applied until the Department receives Nebraska Form 43 in the correct format.

The original cost on this Schedule must coincide with the Nebraska Schedule for Percent Tangible Personal Property, and Plant in Service Detail.

TAXABLE PROPERTY means all depreciable tangible personal property, except licensed motor vehicles, livestock, and certain rental equipment which has a Nebraska net book value greater than zero. Summarize the property according to the categories indicated by accounts.

YEAR PLACED IN SERVICE is the year the property was acquired.

TOTAL ORIGINAL COST/NEBRASKA ADJUSTED BASIS is the adjusted basis for federal income tax purposes increased by the amount of the depreciation, amortization, or deduction under Section 179, taken on the personal property. Generally, this will be the cost of the item.

RECOVERY PERIOD is the period over which the value of property will be depreciated for Nebraska property tax purposes. The recovery period is the same as the federal MACRS. Reference IRS Publication 534 MACRS table of assets and associated recovery period in years.


DEPRECIATION FACTOR is the percentage of the Nebraska adjusted basis that is taxable.

NET BOOK TAXABLE VALUE is the taxable value for property tax purposes. It is calculated by multiplying the total original cost/Nebraska Adjusted Basis by the depreciation factor for the recovery period and year acquired.

EXAMPLE:

A piece of equipment is purchased for \$10,000 in tax year 1. The equipment has a recovery period of 7 years. The net book personal property value for tax year 1 is determined by applying the original cost by the appropriate recovery factor. $\$10,000 \times 89.29\% = \$8,929$.

TABLE 1 - Nebraska Net Book Depreciation Factors							
RECOVERY PERIOD IN YEARS							
	Year	3	5	7	10	15	20
1	2013	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	2012	37.50%	59.50%	70.16%	78.62%	85.50%	89.03%
3	2011	12.50%	41.65%	55.13%	66.83%	76.95%	82.35%
4	2010	0.00%	24.99%	42.88%	56.81%	69.25%	76.18%
5	2009		8.33%	30.63%	48.07%	62.32%	70.46%
6	2008		0.00%	18.38%	39.33%	56.09%	65.18%
7	2007			6.13%	30.59%	50.19%	60.29%
8	2006			0.00%	21.85%	44.29%	55.77%
9	2005				13.11%	38.38%	51.31%
10	2004				4.37%	32.48%	46.85%
11	2003				0.00%	26.57%	42.38%
12	2002					20.67%	37.92%
13	2001					14.76%	33.46%
14	2000					8.86%	29.00%
15	1999					2.95%	24.54%
16	1998					0.00%	20.08%
17	1997						15.62%
18	1996						11.15%
19	1995						6.69%
20	1994						2.23%
21	1993						0.00%

 NEBRASKA SCHEDULE 15-T - Percent Tangible Personal Property for Use by Telecommunication Entities		FORM 43
Name and Address as Shown on Form 43		
		Taxable Year 2015

I. TOTAL OPERATING PROPERTY

FORM M Acct. No.	ACCOUNT TITLE	Total Original Cost	Accumulated Depreciation	Depreciated Cost
	1 Total Plant In Service			
	2 Construction Work in Progress			
	3 Materials & Supplies			
	4 Total Plant (Sum Lines 1-3)			

II - TAXABLE UNIT PROPERTY

FORM M Acct. No.	ACCOUNT TITLE	Total Original Cost	Accumulated Depreciation	Depreciated Cost
2111	5 Land			
2121	6 Buildings			
2681	7 Capital leases			
2682	8 Leasehold improvements			
2690	9 Intangibles			
	10 TOTAL TAXABLE UNIT (Sum Line 5 - 9)			

Percentage Taxable Unit Property (divide Total Taxable Unit Original Cost Property (Line 10) by Total Original Cost all Property (Line 4) %

NEBRASKA SCHEDULE 15-T - PERCENT TANGIBLE PERSONAL PROPERTY (CONT.)

III. TANGIBLE PERSONAL PROPERTY INCLUDED ABOVE							
FORM M Acct. No.	ACCOUNT TITLE		Total Original Cost	Accumulated Depreciation	Depreciated Cost	Recovery Period	Net Book Taxable Value
2113	11	Aircraft				7	
2114	12	Special purpose vehicles				7	
2115	13	Garage work equipment				7	
2116	14	Other work equipment				7	
2122	15	Furniture				7	
2123	16	Office equipment				7	
2123.1	17	Office support equipment				7	
2123.2	18	Company communication equipment				7	
2124	19	General purpose computers				7	
	Central Office - Switching						
2211	20	Analog electronic switching				10	
2212	21	Digital electronic switching				10	
2215	22	Electromechanical switching				10	
2215.1	23	Step-by-step switching				10	
2215.2	24	Crossbar switching				10	
2215.3	25	Other electromechanical switching				10	
	Central Office - Transmission						
2220	26	Operator systems				5	
2231	27	Radio systems				5	
2231.1	28	Satellite and earth station facilities				5	
2231.2	29	Other radio facilities				5	
2232	30	Circuit equipment				5	
	Information Origination/Termination						
2311	31	Station Apparatus				7	
2321	32	Customer premises wiring				7	
	33	Large private branch exchange				7	
2351	34	Public telephone terminal equipment				7	
2362	35	Other terminal equipment				10	
	Cable and Wire Facilities Assets						
2411	36	Poles				15	
2421	37	Aerial cable				15	
2422	38	Underground cable				15	
2423	39	Buried cable				15	
2424	40	Submarine cable				15	
2425	41	Deep sea cable				15	
2426	42	Intrabuilding network cable				15	
2431	43	Aerial wire				15	
2441	44	Conduit systems				15	
	45	TOTAL TANGIBLE PERSONAL PROPERTY (Sum Line 11 - 44)					

Percentage Tangible Personal Property (divide Total Original Cost Tangible Personal Property (Line 45) by Total Original Cost all Property (Line 4) %

NEBRASKA SCHEDULE 15-T - PERCENT TANGIBLE PERSONAL PROPERTY (CONT.)

III. MOTOR VEHICLES

FORM M Acct. No.	ACCOUNT TITLE		Total Original Cost	Accumulated Depreciation	Depreciated Cost
2112	46	Motor vehicles			


Percentage Motor Vehicles (divide Original Cost Total Motor Vehicles (Line 46) by Original Cost all Property (Line 4) %

**NEBRASKA SCHEDULE 16-T - Supplemental Information**

for Use by Telecommunication Companies

FORM 43

Name and Address as Shown on Form 43				Taxable Year
				2015
CALCULATION OF NET OPERATING INCOME				
FORM M ACCT. NO.	ACCOUNT TITLE	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR
5000	1 Total operating revenue (Line 48, Schedule 13-T)			
6000	2 Total operating expense (Line 137, Schedule 13-T)			
	3 Net Operating revenues (Line 1 minus line 2)			
	4 Other operating income and expense			
	5 Total operating taxes			
	6 Net regulated operating income			
	7 Net Nonregulated income			
	8 TOTAL NET OPERATING INCOME			
CALCULATION OF NET OPERATING INCOME FOR S-CORPORATIONS				
FORM M ACCT. NO.	ACCOUNT TITLE	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR
ACCT. NO.	INCOME STATEMENT ACCOUNTS			
5000	1 Total Operating Revenue (Line 48, Schedule 13-T)			
6000	2 Total Operating Expense (Line 137, Schedule 13-T)			
	3 Net Operating Revenues (Line 1 minus line 2)			
7100	4 Other Operating Income and Expense Net			
7990	5 Nonregulated Net Income (Schedule 12-T); (Line 176, Schedule 13-T)			
	6 GROSS PROFIT (Total of Line 3 thru 5)			
7500	7 (LESS) TOTAL INTEREST EXPENSE (Line 169, Schedule 13-T)			
	8 EARNED INCOME BEFORE TAXES (line 6 - line 7)			
	9 Tax Rate Calculation = Line 8 x 40%			
	Federal @ 35%			
	State @ 5%			
	10 NET INCOME (Line 6 minus line 9)			
7500	11 (ADD) TOTAL INTEREST EXPENSE (Line 169, Schedule 13-T)			
	12 RESTATED NET OPERATING INCOME (line 10+Line 11)			
CALCULATION OF PLANT ALLOCATION FACTORS				
		System	Nebraska	
1 Telecommunications Plant in Service				
2 Telecommunications Plant Under Construction				
3 Materials & Supplies/Inventory				
4 Total Plant in Service				
5 Depreciation				
6 Net Plant in Service				
LOCAL EXCHANGE CARRIER ONLY				
			As of 12/31/___	
1 Total number of access lines in operation				
2 Route miles of line				
3 Access lines per route mile				
4 Total network access revenues (Account 5080; Line 16, Schedule 13-T).....				

 NEBRASKA SCHEDULE 17-T - Nonregulated Income Detail for Use by the Telecommunications Industry				FORM 43	
Name and Address as Shown on Form 43				Taxable Year 2015	
DESCRIPTION OF PROPERTY	FORM M ACCT. NO.	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR	2nd PRECEDING ACCOUNTING YEAR	

INSTRUCTIONS

Schedule 16-T must be used to report itemized details of all entries as reported on Schedule 13-T.
Nonregulated Net Income, Account 7990

DESCRIPTION OF PROPERTY. Describe the source and type of income.

COMPLIANCE.

Adjustments to the unit valuation will not be considered if this schedule is incomplete.



NEBRASKA SCHEDULE 18-T - Nonregulated Plant Detail
for Use by the Telecommunications Industry

FORM 43

Name and Address as Shown on Form 43			Taxable Year
			2015
DESCRIPTION OF PROPERTY	FORM M ACCT. NO.	ACCT. YEAR ENDING 2014	1st PRECEDING ACCOUNTING YEAR

INSTRUCTIONS

Schedule 18-T must be used to report itemized details of all operating nonregulated property. The following Form M Accounts as reported on Schedule 50 must be listed:
Inventories Account 1220, Line 12; Nonregulated Investment Account 1406, Line 22; Nonoperating Plant Account 2006, Line 35; and Other Nonregulated Assets Line 47.

DESCRIPTION OF PROPERTY.

Be as specific as possible and include the use of the property when applicable.

COMPLIANCE.

Adjustments to the unit valuation will not be considered if this schedule is incomplete.



NEBRASKA SCHEDULE 19-T - Operating Communication Tower Sites/Equipment
for Use by all Telecommunication Companies

FORM 43

Name and Address as Shown on Form 43				Taxable Year
				2015
TOWER SITE/ADDRESS	DESCRIPTION	COUNTY	OWNED/ LEASED	LESSOR'S NAME/ADDRESS

NEBRASKA SCHEDULE 19-T - Operating Communication Tower Sites/Equipment (Cont.)

INSTRUCTIONS

Schedule 19-T must be used by Telecommunication companies to identify the physical location of operating communication towers and/or equipment in the state of Nebraska.

TOWER SITE/ADDRESS.

Indicated the address and location of each communication tower site and/or location of equipment.

This may be a street address, a legal description, or geographical coordinates.

DESCRIPTION.

Provide a brief description of the type of property.

Indicate if the subject property is equipment or a communication tower

COUNTY.

Indicate the name of the Nebraska county in which the subject property is located.

OWNED OR LEASED.

Indicate if the tower and/or equipment is owned or leased.

LESSOR'S NAME/ADDRESS.

If leased, provide contact name and address of lessor.



NEBRASKA SCHEDULE 97 - Merger or Acquisition
for Use by All Public Service Entities

FORM 43

- If ownership has changed for any reason within the last year fill out the following questionnaire.
- Attach this schedule to Form 43

Taxable Year 2015	
Name and Address as Shown on Form 43:	County:
Type of business:	
Did the type of business change because of the transaction? If yes, how?	
Transaction Date:	
Buyer:	
Seller:	
What relationship to each other did the parties have prior to the transaction?	
Briefly describe any other consideration or conditions of the agreement (special financing, special contracts, etc.)	
Was the entire operating unit involved in the transaction? If no, what was excluded?	
What motivated the transaction?	
Briefly, how was the transaction allocated?	



NEBRASKA SCHEDULE 98 - Non-operating Property

Subject to Local Assessment

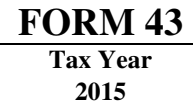
for Use by All Public Service Entities

FORM 43

- Complete separate schedule for each county
- If additional space is needed attach a separate sheet
- Attach this schedule to Form 43

**Taxable Year
2015**

Name and Address as Shown on Form 43	County	
Description of Property		

[illegible]

INSTRUCTIONS:

For new public service entities, reporting in Nebraska for the first time, you may use this Schedule 99 or submit an electronic spreadsheet with the required information, by county and governmental taxing subdivision.

For each county, report the total original cost or gross investment in each governmental taxing subdivision and/or amount of annual rent paid for leased operating property. A separate schedule is to be completed for each county. Group each type of individual taxing subdivision in like groups, for example, all school districts, cities, fire districts, etc.

For public service entities already operating in the state, a computer file and printout of Schedule 99 are provided with the prior year's gross investment and/or annual rent paid for leased operating property.

The computer file (Microsoft Excel format) is the required electronic reporting format regarding Schedule 99 for public service entities already operating in the state.

See Instructions for Electronic Distribution Schedule 99.



Nebraska Schedule 99 - Distribution/Subdivision Apportionment
for Use by All Public Service Entities
Instructions for Nebraska Taxing Subdivisions

FORM 43

Tax Year
2015

Pursuant to Neb. Rev. Stat. § 77-802, a public service entity's taxable value including the franchise value must be distributed to all taxing subdivisions based on the ratio of original cost of all operating real and tangible personal property having situs in the taxing subdivision compared to the original cost of operating real and tangible personal property of the public service entity having a situs in the state.

Taxing subdivision means the individual governmental subdivision empowered to levy a property tax (e.g., school districts, counties, cities, fire districts, etc.).

Tax district means an area within a county in which all of the taxable property is subject to property taxes at the same consolidated property tax rate. A tax district consists of a group of taxing subdivisions common to an area within the county. For example, the consolidated tax district for a city will include rates for the individual taxing subdivisions such as county, school district, city, educational service unit, natural resource district, and community college, all common to the property within the city.

Major types of taxing subdivisions **applicable to all property** in Nebraska are Counties, School Districts, Educational Service Units (ESUs), Natural Resource Districts (NRDs), and Community Colleges. Depending on the location, property will be in a city or rural fire district. In certain situations, a property may be in a small village that also is covered by the rural fire district. There are many other miscellaneous taxing subdivisions applicable to property depending on the county and location, for example, some counties have township levies, cemetery districts, hospital districts, sanitary improvement districts (SID), etc.

Information available on the Division's website:

[Nebraska County Names and Numbers](#)

[Taxing Subdivisions and Tax Rates by County](#)

[School District Reference List, By County \(also includes the ESU for school district\)](#)

[County Assessor Contact Information](#)

Step 1: Determine amount of gross investment for each county. The sum of each county's total gross investment must equal the company's total gross investment in the state.

Step 2: Determine the location of property within each county either by street address or legal description and associated gross investment. To determine the taxing subdivisions applicable to the company's property in a county, you need to contact the county assessor to determine the consolidated tax district based on the location of the property. Provide a street address or legal description of the property to the county assessor and then ask for the detail of the taxing subdivisions in the tax district. You may ask for tax district maps from the county assessor; however, you also need to ascertain the detail of taxing subdivisions within the tax district.

Step 4: Certain counties rely on consolidated tax district information; however, Nebraska law still requires the detail investment to be reported by individual taxing subdivision. The "consolidated tax district" information is maintained in the distribution file along with the detail. For a county with consolidated tax district information you will see extra entries with a section heading for "consolidated". These entries will have a Code of 99 in the data file.

Step 5: Balancing gross investment data.

- 1) The sum of investment for all counties must equal the company's total investment.
- 2) The sum of investment for school districts within the county, excluding school bonds, must equal the county's total investment.
- 3) The sum of investment for educational service units (ESU) within the county must equal the county's total investment. In addition, the ESU investment must equal the sum of school districts that are members with the ESU. See School District Reference List, noted above.
- 4) The sum of investment for natural resource districts within the county must equal the county's total investment.
- 5) The sum of investment for community colleges within the county must equal the county's total investment.
- 6) The sum of investment for cities and fire districts within the county must equal the county's total investment, except where a fire district's territory may also include the city/village. In that situation, the sum of all cities and fire districts within a county will be higher than the county total investment by the amount of the city/village's investment.
- 7) Certain taxing subdivisions may coincide with another subdivision's boundary for balancing, for example, agricultural society would be the same as the county total investment, city airport authority would match with the city's investment. School bonds may match with the school district unless there have been mergers and the former school's bond was attached to a smaller territory. A school district's bond should not be greater than the school district. Occasionally, there may be old school bonds but the original school since dissolved/merged.
- 8) The sum of investment for consolidated tax districts within the county, if reported, must equal the county's total investment.

Please contact the Department of Revenue, Property Assessment Division if you have any questions or need additional assistance.



Nebraska Schedule 99 - Distribution/Subdivision Apportionment
for Use by All Public Service Entities
Instructions for Electronic Distribution Schedule 99

FORM 43
Tax Year
2015

For all public service entities that filed in Nebraska for the prior assessment year, a computer file of Schedule 99 Distribution is provided, showing the "prior year" gross investment and, if applicable, the annual rent paid for leased operating property.

The computer file has columns for reporting the "current year" gross investment and/or annual rent paid.

The computer file (Microsoft Excel format) is the required format for completing Form 43 Schedule 99 Distribution.

Report the current assessment year's gross investment in column labeled "INVESTMENT_CY" and, if applicable, report the current assessment year's annual rent paid in column labeled "RENTAL_CY". See columns highlight in example below.

At the top of file, report the company's total gross investment in Nebraska and, if applicable, report the company's total annual rent paid in Nebraska for leased operating property, in columns labeled "INVESTMENT_CY" and "RENTAL_CY".

For each county, report the current total original cost or gross investment in each governmental taxing subdivision and, if applicable, the annual rent paid for leased operating property. Group each type of individual taxing subdivision in like groups, for example, all school districts, cities or villages, fire districts, natural resource districts, etc.

For existing entries, DO NOT alter the county number, key number, or code assigned to each taxing subdivision.
DO NOT change investment or rental data in the prior year columns labeled "PY".

For new taxing subdivision entries, you may insert rows for the county and complete the fields for county number, name of taxing subdivision, investment_cy, rental_cy, and company number.

For existing entries for which the company no longer has property, report zero investment and/or rental for the current year.
DO NOT delete rows of existing data. You may alter the font of the data, if necessary, for example Arial font 10.

Example of Electronic Distribution File:

Use columns with "CY" to report Current Year data.

	A	B	C	D	E	F	G	H	I
1	CNTY	NAME	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY
2		SAMPLE COMPANY, INC.	397002		0		100	*1	
3	65	COUNTY - NUCKOLLS	221844		0		100	#2	5613
4	65	SCH DIST SUPERIOR 11	221844		0		100	01	5614
5	65	FIRE DIST SUPERIOR	221844		0		100	03	5615
6	65	LOWER REPUBLICAN NRD	221844		0		100	07	5616
7	65	ESU 9	221844		0		100	09	5617
8	65	CENTRAL COMMUNITY COLLEGE	221844		0		100	10	5618
9	65	AG SOCIETY	221844		0		100	13	5619
10	65	**CONSOLIDATION**	0		0		100	99	5620
11	65	TX CD SCH BD FIRE_NRD_ESU.CEM	0		0		100	99	5621
12	65	114.....11.....S.....LR.....9	221844		0		100	99	5622
13	74	COUNTY - RICHARDSON	175158		0		100	#2	5623
14	74	SCH DIST FALLS CITY56 (CC 100)	175158		0		100	01	5624
15	74	SCH DIST FALLS CITY 56 BOND	175158		0		100	01	5625
16	74	FIRE DIST FALLS CITY	175158		0		100	03	5626
17	74	NEMAHA NRD	175158		0		100	07	5627
18	74	ESU 4	175158		0		100	09	5628
19	74	ESU 4 BOND	175158		0		100	09	31094
20	74	SOUTHEAST COMM COLLEGE	175158		0		100	10	5630
21	74	AG SOCIETY	175158		0		100	13	5631

See Instructions for Nebraska Taxing Subdivisions.